

Erica Pagano

3834 216th Street

Bayside, NY 11361

Chambers of the Honorable James M. Peck

One Bowling Green

New York, New York 10004

Courtroom 601

This letter serves as a response to the Four Hundred Twentieth Omnibus Objection to Claims (employee-related claims) in Chapter 11 Case No. 08-13555, Lehman Brothers Holdings Inc. (LBHI) which seeks to disallow and expunge my filed proof of claim# 6503. Below I have listed legal and factual reasons why my claim should not be disallowed or expunged.

Attached you will find a letter (see exhibit A) about my pension. If, as the objection notes, I was not employed by LBHI why is my pension referred to as the "Lehman Brothers Holdings Inc. Retirement Plan"? During my employment LBHI was responsible for my pension plan therefore indicating that they were in fact my employer and should be held responsible for paying all or a portion of my claim.

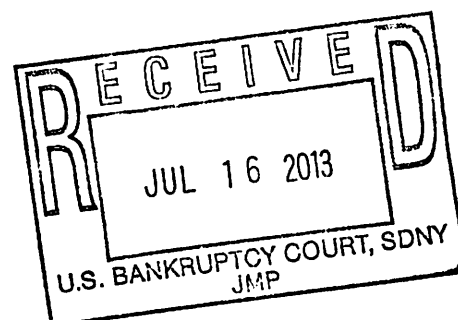
In addition, in August 2011 I received a ballot for Third Amended Joint Chapter 11 Plan of LBHI and its affiliated debtors in reference to Class 7 General Unsecured Claims (see exhibit B). My understanding was that my vote was to be counted in determining acceptance or rejection of the "Plan" by a particular class of claims. If I in fact did not work for LBHI why was my claim reclassified as a general unsecured claim or employee-related claim and why would my vote count?

Lastly, it should be noted at the time of my employment (from 2000 until 2008) both names (LBHI & LBI) were used interchangeably and I cannot find any documentation to support that a portion of employees worked for either LBHI solely or LBI solely. It was our understanding that they were one in the same and not separate entities.

If you require further information please do not hesitate to contact me at the above address.

Kind regards,

Erica Pagano





PBGC/Insurance Operations Department
P.O. Box 151750
Alexandria VA 22315-1750

Exhibit
A

100-1031
July 06, 2009

PBGC Case Number: 21291800
Plan Name: LEHMAN BROTHERS HOLDINGS INC. RETIREMENT PLAN

ERICA M PAGANO
38-34 216TH STREET
BAYSIDE NY 11361

Dear ERICA M PAGANO:

The Pension Benefit Guaranty Corporation (PBGC), a US Government Agency, is now responsible for your pension plan. Within the next few months, you will receive more information about PBGC and a form to complete and return to us.

PBGC insures private pension plans like yours and protects benefits of workers and retirees covered by those plans. If a plan ends after a sponsoring employer has failed to put in enough money to pay all promised benefits, PBGC steps in to pay benefits, up to the limits set by Congress. These limits may require PBGC to pay less than your plan would have paid, had your employer continued to sponsor and fund the plan.

PBGC receives no funds from general tax revenues. To finance the pension insurance program, we take in premiums from plan sponsors, assets from terminated pension plans, and earnings from investments. These monies help us to pay your plan's benefits. Our website www.pbgc.gov provides more information about us.

PBGC reviews your plan's records to determine what benefits each person will receive. If you are receiving pension payments, these payments will continue without interruption during our review. Payments exceeding legal limits set by Congress will be reduced. If you are not receiving pension payments, we will pay you a benefit when you are eligible and apply to PBGC to begin payments. Until we complete our review of the plan records and calculate the benefits we can pay you under the law, the pension payments you receive are estimated payments.

To assist PBGC in completing its review and benefit calculation, PBGC on occasion requires information from the Social Security Administration (SSA). If this is necessary, PBGC will send you a form requesting your consent for PBGC to access SSA records on your behalf.

There is an IRS tax credit for health care insurance premiums called the Health Coverage Tax Credit (HCTC), which may apply to certain individuals who are 55 - 65 years of age and are receiving benefits from PBGC. This credit does not apply if you are entitled to coverage under Medicare Part A, enrolled in Medicare Part B or a state's Medicaid program. In cases where individuals are 65 or older and not eligible for Medicare, they may still be eligible for the credit. The HCTC is equal to 80 percent effective April 01, 2009 (previously 65 percent) of the premiums paid by you for qualified health insurance. **HCTC information is available from the IRS at its web site, www.irs.gov Keyword: HCTC, or at the HCTC toll-free number 1-866-628-HCTC (TTD/TTY: 1-866-626-HCTC).**



You may call our Customer Contact Center at **1 (800) 400-7242**, Monday through Friday, 8:00 a.m. – 7:00 p.m. ET. If you use a TTY/TDD, call **1 (800)-877-8339**, and ask the relay operator to call our telephone number. Or, you may write to: PBGC/Benefits Administration and Payment Department, P.O. Box 151750, Alexandria, VA 22315-1750. Please include your Social Security number, PBGC case number, 21291800, and a daytime telephone number.

Si usted prefiere recibir esta información en español, por favor llame a nuestro Centro de Contacto del Cliente al **1 (800) 400-7242**. Si usa el TTY/TDD, llame a **1 (800) 877-8339** y pídale a la operadora que lo conecte con el **1 (800) 400-7242**.

Please keep this letter in your records for future reference.

Sincerely,

Irene Chen

Irene Chen
FBA Manager
Field Benefit Administration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
:
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
:
-----X

**BALLOT FOR THIRD AMENDED JOINT CHAPTER 11 PLAN OF
LEHMAN BROTHERS HOLDINGS INC. AND ITS AFFILIATED DEBTORS**

**BALLOT FOR
CLASS 7 GENERAL UNSECURED CLAIMS**

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), each of which is identified below, are soliciting votes with respect to the Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors, dated August 31, 2011 (as it may be further amended or modified, the "Plan"), from the holders of certain claims against the Debtors. All capitalized terms used but not defined herein or in the enclosed voting instructions have the meanings ascribed to such terms in the Plan. If you have any questions on how to properly complete this Ballot, please call Epiq Bankruptcy Solutions, LLC (the "Voting Agent") at 1-866-879-0688 (domestic) or 1-503-597-7691 (international).

This Ballot is to be used for voting by holders of Claims in the above-referenced class. In order for your vote to be counted, the Ballot must be properly completed, signed, and returned to the Voting Agent so that it is actually received by the Voting Agent, Epiq Bankruptcy Solutions, LLC, Attn: Lehman Ballot Processing Center, FDR Station, P.O. Box 5014, New York, New York 10150-5014, by no later than 4:00 p.m. (Prevailing Eastern Time) on November 4, 2011 (the "Voting Deadline"), unless such time is extended by the Debtors.

This Ballot is solely for purposes of voting to accept or reject the Plan and not for the purpose of allowance or disallowance of claims or distribution.

Exhibit
B

PLEASE COMPLETE THE FOLLOWING:

ITEM 1. Amount of Claim(s). For purposes of voting to accept or reject the Plan, as of August 1, 2011 (the "Record Date") the undersigned was a holder of Claim(s) (the "Claim(s)") in the aggregate amount set forth below.

Class: 7

Claim Amount: \$ 79,292.88

Debtor: Lehman Brothers Holdings Inc.

ITEM 2. Vote on the Plan. The undersigned holder of the Claim(s) identified in Item 1 above hereby votes to:

Check one box:

☒ Accept the Plan

☐ Reject the Plan

ITEM 3. OPTIONAL – Convenience Class Election. By checking the box below, you elect to have your Claim (if Allowed) reduced to \$50,000 and be treated as a Convenience Claim against the Debtors, meaning that you will receive your Distribution in full on the Effective Date of the Plan or such later date when your Claim is Allowed, or as soon thereafter as is practicable.

☒ Elect to have Claim treated as a Convenience Claim

ITEM 4. Acknowledgements and Certification. By signing this Ballot, the undersigned acknowledges that the undersigned has been provided with a copy of the Debtors' Disclosure Statement for Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code, dated August 31, 2011 (as it may be amended or modified, the "Disclosure Statement"), including all exhibits thereto. The undersigned certifies that (i) it is the holder of the Claim identified in Item 1 above or (ii) it has full power and authority to vote to accept or reject the Plan on behalf of the holder of the Claim identified in Item 1 above. The undersigned further acknowledges that the Debtors' solicitation of votes is subject to all terms and conditions set forth in the Disclosure Statement and the order of the Bankruptcy Court approving the Disclosure Statement and the procedures for the solicitation of votes to accept or reject the Plan contained therein.

Print or Type Name of Claimant:

ERICA M. PAGANO

Social Security or Federal Tax I.D. No. of Claimant:

141-84-6044

Signature:

Erica M. Pagano

Name of Signatory (if different than claimant):

If by Authorized Agent, Title of Agent:

Street Address:

3834 216TH STREET

City, State and Zip Code:

BAYSIDE, NY 11361

Telephone Number:

718-352-1738

Email Address:

erica_pagano@yahoo.com

Date Completed:

10/3/2011

PAGANO, ERICA M.
3834 216TH STREET
BAYSIDE, NY 11361
Voting Amount: \$79,292.88
1241

In re Lehman Brothers Holdings Inc., et al.
Class 7 General Unsecured Claims

Name of Debtors and Case Numbers

Lehman Brothers Holdings Inc.	08-13555 (JMP)
Lehman Commercial Paper Inc.	08-13900 (JMP)
Lehman Brothers Commodities Services Inc.	08-13885 (JMP)
Lehman Brothers Special Financing Inc.	08-13888 (JMP)
Lehman Brothers OTC Derivatives Inc.	08-13893 (JMP)
Lehman Brothers Commercial Corporation	08-13901 (JMP)
Lehman Brothers Derivatives Products Inc.	08-13899 (JMP)
Lehman Brothers Financial Products Inc.	08-13902 (JMP)
LB 745 LLC	08-13600 (JMP)
PAMI Statler Arms LLC	08-13664 (JMP)
CES Aviation LLC	08-13905 (JMP)
CES Aviation V LLC	08-13906 (JMP)
CES Aviation IX LLC	08-13907 (JMP)
East Dover Limited	08-13908 (JMP)
Lehman Scottish Finance L.P.	08-13904 (JMP)
Luxembourg Residential Properties Loan Finance S.a.r.l.	09-10108 (JMP)
BNC Mortgage LLC	09-10137 (JMP)
LB Rose Ranch LLC	09-10560 (JMP)
Structured Asset Securities Corporation	09-10558 (JMP)
LB 2080 Kalakaua Owners LLC	09-12516 (JMP)
Merit, LLC	09-17331 (JMP)
LB Preferred Somerset LLC	09-17505 (JMP)
LB Somerset LLC	09-17503 (JMP)

In re Lehman Brothers Holdings Inc., et al.
Class 7 General Unsecured Claims

To properly complete the Ballot, you must follow the procedures described below:

- make sure that the information contained in Item 1 is correct;
- if you have a Claim identified in Item 1, cast your vote to accept or reject the Plan by checking the appropriate box in Item 2;
- if you are completing this Ballot on behalf of another entity, indicate your relationship with such entity and the capacity in which you are signing (and, if requested, submit satisfactory evidence of your authority to so act, e.g., a power of attorney or a certified copy of board resolutions authorizing you to so act);
- if you also hold claim(s) in a class other than the class specified in Item 1, you may receive more than one Ballot, each labeled for a different class of claims. Your vote will be counted in determining acceptance or rejection of the Plan by a particular class of claims only if you complete, sign, and return the Ballot labeled for that class of claims in accordance with the instructions on that Ballot;
- if you believe that you have received the wrong Ballot, please contact the Voting Agent immediately;
- provide your name and mailing address;
- sign and date your Ballot; and
- return your Ballot with an original signature to the Voting Agent.

IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT, OR IF YOU DID NOT RECEIVE A RETURN ENVELOPE WITH YOUR BALLOT, OR IF YOU DID NOT RECEIVE A COPY OF THE DISCLOSURE STATEMENT OR PLAN, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE DEBTORS' VOTING AGENT, EPIQ BANKRUPTCY SOLUTIONS, LLC, AT 1-866-879-0688 (DOMESTIC) OR 1-503-597-7691 (INTERNATIONAL). PLEASE DO NOT DIRECT ANY INQUIRIES TO THE BANKRUPTCY COURT.

In re Lehman Brothers Holdings Inc., et al.
Class 7 General Unsecured Claims

**VOTING INSTRUCTIONS FOR COMPLETING THE
BALLOT FOR HOLDERS OF**

CLASS 7 GENERAL UNSECURED CLAIMS

This Ballot is submitted to you to solicit your vote to accept or reject the Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors, dated August 31, 2011 (as it may be further amended or modified, the "Plan"). The terms of the Plan are described in the Debtors' Disclosure Statement for Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code, dated August 31, 2011 (as it may be amended or modified, the "Disclosure Statement"), including all exhibits thereto. All capitalized terms used but not defined herein or in the Ballot have the meanings ascribed to such terms in the Plan. **PLEASE READ THE PLAN AND THE DISCLOSURE STATEMENT CAREFULLY BEFORE COMPLETING THIS BALLOT.**

The Plan will be accepted by a class if it is accepted by the holders of two-thirds in amount and more than one-half in number of claims in such class voting on the Plan. In the event that your class rejects the Plan, the Bankruptcy Court may nevertheless confirm the Plan and thereby make it binding on you if the Bankruptcy Court finds that the Plan does not unfairly discriminate against and accords fair and equitable treatment to the holders of claims in your class and all other classes of claims rejecting the Plan, and otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code. **If the Plan is confirmed by the Bankruptcy Court, all holders of claims against and equity interests in the Debtors will be bound by the terms of the confirmed Plan and the transactions contemplated thereby, whether or not they vote to accept the Plan and whether or not they vote on the Plan at all.**

To have your vote counted, you must complete, sign, and return this Ballot to Epiq Bankruptcy Solutions, LLC (the "Voting Agent") so that it is received by the Voting Agent by no later than 4:00 p.m. (Prevailing Eastern Time) on November 4, 2011 (the "Voting Deadline"), unless such time is extended in the discretion of the Debtors. Ballots must be delivered either by mail with the enclosed envelope or to the Voting Agent at the following address:

If by mail:

EPIQ BANKRUPTCY SOLUTIONS, LLC
ATTN: LEHMAN BALLOT PROCESSING CENTER
FDR STATION, P.O. BOX 5014
NEW YORK, NEW YORK 10150-5014

If by hand delivery or courier:

EPIQ BANKRUPTCY SOLUTIONS, LLC
ATTN: LEHMAN BALLOT PROCESSING CENTER
757 THIRD AVENUE, 3RD FLOOR
NEW YORK, NEW YORK 10017

Ballots will not be accepted by telecopy, facsimile or other electronic means of transmission.